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October 27, 2022

VIA ECF FILING

Hon. Kenneth M. Karas,
United States District Court Judge
District Court, Southern District of New York
300 Quarropas St.
White Plains, NY 10601-4150

Re: Securities and Exchange Commission v. Bronson *et al.* 12-cv-6421 (KMK)
Response to SEC' Letter Motion dated October 27, 2022

Dear Hon. Karas:

To the best of my knowledge after due inquiry, all documents in my possession, custody or control responsive to the Subpoena that Securities and Exchange Commission (the "SEC") served upon me on September 14, 2022 (the "Subpoena") have been provided to the SEC. No documents have been withheld for privilege.

It is my understanding that the attorney-client privilege belongs to the client, not the attorney. As such, once I was replaced as Mr. Bronson's counsel, I was uncomfortable making the determination of whether any document was protected by the privilege without giving Mr. Bronson or his new counsel the opportunity to review.

I have sent all documents responsive to the Subpoena to Mr. Burstein, who has confirmed to me that they have been produced to the SEC.

Respectfully Submitted,


Paul Rachmuth

CC: SEC (via ECF Filing)